



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

22 Jefferson 0584 Clancy Elementary

0452 Clancy Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,433,452.97	1,433,452.97	0.00	0.00	0.00	0.00
21XX Support Services - Students	51,939.22	51,939.22	0.00	0.00	0.00	0.00
222X Educational Media Services	53,129.95	53,129.95	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	93,559.01	93,559.01	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	122,939.77	122,939.77	0.00	0.00	0.00	0.00
25XX Support Services - Business	45,487.80	0.00	45,487.80	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	163,158.15	163,158.15	0.00	0.00	0.00	0.00
27XX Student Transportation Services	117,278.99	117,278.99	0.00	0.00	0.00	0.00
31XX Food Services	127,191.27	127,191.27	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,640.82	6,640.82	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	17,259.68	17,259.68	0.00	0.00	0.00	0.00
9999 Undistributed	3,425.54	3,425.54	0.00	0.00	0.00	0.00
Totals	2,235,463.17	2,189,975.37	45,487.80	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXX	XXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,235,463.17					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A	LE 0452 Clancy Elem	Indirect/Direct	45,487.80 / 2,189,975.37	<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				2.08%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0452 Clancy Elem	0.0218	0.0220	0.0215	0.0207	2.08%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0452 Clancy Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0452 Clancy Elem	0.0218	0.0220	0.0215	0.0207	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0452 Clancy Elem				2.03%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0584 Clancy Elementary	Your Preliminary Rate by School System (SS) is:	2.03%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

22 Jefferson 0585 Whitehall Public Schools

0453 Whitehall Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,495,980.00	1,484,536.45	0.00	11,443.55	0.00	0.00
21XX Support Services - Students	57,323.52	57,323.52	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	113,578.04	113,578.04	0.00	0.00	0.00	0.00
222X Educational Media Services	33,725.97	33,725.97	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	78,200.74	78,200.74	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	95,904.00	95,904.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	46,887.26	5,201.17	41,686.09	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	255,357.94	255,357.94	0.00	0.00	0.00	0.00
27XX Student Transportation Services	204,462.30	204,462.30	0.00	0.00	0.00	0.00
31XX Food Services	149,043.29	149,043.29	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	879.16	879.16	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	29,705.90	29,705.90	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,317.68	0.00	0.00	3,317.68	0.00	0.00
Totals	2,564,365.80	2,507,918.48	41,686.09	14,761.23	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,564,365.80					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

22 Jefferson 0585 Whitehall Public Schools

0454 Whitehall H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	808,170.01	779,179.89	0.00	28,990.12	0.00	0.00
21XX Support Services - Students	117,922.18	117,922.18	0.00	0.00	0.00	0.00
222X Educational Media Services	32,838.85	32,838.85	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	70,416.51	70,416.51	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	61,937.49	61,937.49	0.00	0.00	0.00	0.00
25XX Support Services - Business	40,865.43	5,247.43	35,618.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	178,693.10	160,486.31	0.00	18,206.79	0.00	0.00
27XX Student Transportation Services	117,159.86	117,159.86	0.00	0.00	0.00	0.00
33XX Community Services	383.88	383.88	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	16,349.68	16,349.68	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	145,146.08	145,146.08	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,641.26	0.00	0.00	1,641.26	0.00	0.00
Totals	1,591,524.33	1,507,068.16	35,618.00	48,838.17	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,591,524.33					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
	LE 0453 Whitehall Elem	Indirect/Direct	41,686.09 / 2,507,918.48	1.66%		
	LE 0454 Whitehall H S	Indirect/Direct	35,618.00 / 1,507,068.16	2.36%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0453 Whitehall Elem	0.0173	0.0173	0.0177	0.0173	1.66%
	0454 Whitehall H S	0.0173	0.0173	0.0177	0.0173	2.36%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0453 Whitehall Elem	0.0000	0.0173	0.0000	0.0173	
	0454 Whitehall H S	0.0000	0.0173	0.0000	0.0173	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0453 Whitehall Elem	0.0173	0.0173	0.0177	0.0173	
	0454 Whitehall H S	0.0173	0.0173	0.0177	0.0173	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0453 Whitehall Elem	1.64%	
	0454 Whitehall H S	1.77%	

Line F Average of LE's contained under one School System Code (SS)	2017	SS Reclaasified Rate
0585 Whitehall Public Schools	1.71%	

Your Preliminary Rate by School System (SS) is:
 This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

22 Jefferson 0586 Basin Elementary

0455 Basin Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	144,149.33	144,149.33	0.00	0.00	0.00	0.00
21XX Support Services - Students	15,679.96	15,679.96	0.00	0.00	0.00	0.00
25XX Support Services - Business	10,387.41	0.00	10,387.41	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	23,848.23	23,848.23	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,935.36	0.00	0.00	3,935.36	0.00	0.00
Totals	198,000.29	183,677.52	10,387.41	3,935.36	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	198,000.29					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A	LE 0455 Basin Elem	Indirect/Direct	10,387.41 / 183,677.52	<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				5.66%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0455 Basin Elem	0.0519	0.0518	0.0463	0.0526	5.66%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0455 Basin Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0455 Basin Elem	0.0519	0.0518	0.0463	0.0526	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0455 Basin Elem			4.92%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0586 Basin Elementary	Your Preliminary Rate by School System (SS) is:	4.92%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

22 Jefferson 0587 Boulder Elementary

0456 Boulder Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,371,882.03	1,371,882.03	0.00	0.00	0.00	0.00
21XX Support Services - Students	39,117.88	39,117.88	0.00	0.00	0.00	0.00
222X Educational Media Services	114,520.44	114,520.44	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	73,655.35	73,655.35	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	101,438.22	101,438.22	0.00	0.00	0.00	0.00
25XX Support Services - Business	70,011.06	19,301.17	50,709.89	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	249,927.78	234,927.78	0.00	15,000.00	0.00	0.00
27XX Student Transportation Services	54,984.22	54,984.22	0.00	0.00	0.00	0.00
31XX Food Services	169,531.11	169,531.11	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,364.94	10,364.94	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	34,441.15	34,441.15	0.00	0.00	0.00	0.00
Totals	2,289,874.18	2,224,164.29	50,709.89	15,000.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,289,874.18					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0456 Boulder Elem	Indirect/Direct	50,709.89 / 2,224,164.29	2.28%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0456 Boulder Elem	0.0118	0.0123	0.0127	0.0131	2.28%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0456 Boulder Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0456 Boulder Elem	0.0118	0.0123	0.0127	0.0131	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0456 Boulder Elem				1.38%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0587 Boulder Elementary	Your Preliminary Rate by School System (SS) is:	1.38%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

22 Jefferson 0589 Cardwell Elementary

0458 Cardwell Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	294,402.44	294,402.44	0.00	0.00	0.00	0.00
21XX Support Services - Students	41,134.43	41,134.43	0.00	0.00	0.00	0.00
222X Educational Media Services	229.00	229.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	31,044.67	0.00	31,044.67	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	83,906.43	83,906.43	0.00	0.00	0.00	0.00
27XX Student Transportation Services	50,720.47	50,720.47	0.00	0.00	0.00	0.00
31XX Food Services	2,357.62	2,357.62	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,305.00	1,305.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	2,476.92	2,476.92	0.00	0.00	0.00	0.00
Totals	507,576.98	476,532.31	31,044.67	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	507,576.98					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A	LE 0458 Cardwell Elem	Indirect/Direct	31,044.67 / 476,532.31	<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				6.51%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0458 Cardwell Elem	0.0501	0.0425	0.0391	0.0447	6.51%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0458 Cardwell Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0458 Cardwell Elem	0.0501	0.0425	0.0391	0.0447	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0458 Cardwell Elem				4.59%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0589 Cardwell Elementary	Your Preliminary Rate by School System (SS) is:	4.59%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line F: Average together the results from Line E.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

22 Jefferson 0591 Montana City Elementary

0460 Montana City Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,296,917.28	2,296,917.28	0.00	0.00	0.00	0.00
21XX Support Services - Students	235,722.68	235,722.68	0.00	0.00	0.00	0.00
222X Educational Media Services	211,028.45	211,028.45	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	283,509.72	283,509.72	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	139,869.13	139,869.13	0.00	0.00	0.00	0.00
25XX Support Services - Business	64,940.86	0.00	64,940.86	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	282,668.54	282,668.54	0.00	0.00	0.00	0.00
27XX Student Transportation Services	126,516.15	126,516.15	0.00	0.00	0.00	0.00
31XX Food Services	223,034.13	223,034.13	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,497.64	3,497.64	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	28,965.14	28,965.14	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	456,621.36	0.00	0.00	456,621.36	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	13,518.72	0.00	0.00	0.00	13,518.72	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,474.76	0.00	0.00	5,474.76	0.00	0.00
Totals	4,372,284.56	3,831,728.86	64,940.86	462,096.12	13,518.72	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,372,284.56					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A					<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0460 Montana City Elem	Indirect/Direct	64,940.86 / 3,831,728.86		1.69%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0460 Montana City Elem	0.0164	0.0161	0.0158	0.0155	1.69%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0460 Montana City Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0460 Montana City Elem	0.0164	0.0161	0.0158	0.0155	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0460 Montana City Elem				1.53%	

Line F Average of LE's contained under one School System Code (SS)				<u>2017</u>	<u>SS Reclaasified Rate</u>
	0591 Montana City Elementary	Your Preliminary Rate by School System (SS) is:			1.53%
		This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

22 Jefferson 1033 Jefferson High School

0457 Jefferson H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,276,377.29	1,269,232.29	0.00	7,145.00	0.00	0.00
21XX Support Services - Students	59,831.08	59,831.08	0.00	0.00	0.00	0.00
222X Educational Media Services	77,240.46	77,240.46	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	150,622.82	150,622.82	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	116,485.44	116,485.44	0.00	0.00	0.00	0.00
25XX Support Services - Business	80,333.51	8,968.68	71,364.83	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	371,527.23	365,697.23	0.00	5,830.00	0.00	0.00
27XX Student Transportation Services	172,200.00	172,200.00	0.00	0.00	0.00	0.00
31XX Food Services	9,605.29	9,605.29	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	54,793.38	54,793.38	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	204,562.10	204,562.10	0.00	0.00	0.00	0.00
Totals	2,573,578.60	2,489,238.77	71,364.83	12,975.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,573,578.60					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0457 Jefferson H S	Indirect/Direct	71,364.83 / 2,489,238.77	2.87%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0457 Jefferson H S	0.0225	0.0255	0.0238	0.0213	2.87%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0457 Jefferson H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0457 Jefferson H S	0.0225	0.0255	0.0238	0.0213	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0457 Jefferson H S			2.31%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
1033 Jefferson High School	Your Preliminary Rate by School System (SS) is:	2.31%
This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

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Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.